

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,)	Case No. 5:12MJ08000
)	
Plaintiff,)	MAGISTRATE JUDGE
)	GEORGE J. LIMBERT
v.)	
)	
RONALD E. LIDDERDALE,)	SENTENCING MEMORANDUM
)	
Defendant.)	

The United States respectfully submits this memorandum for the Court's consideration in imposing sentence in this case. We recommend a sentence that includes a period of incarceration in light of the advisory guideline sentencing range, magnitude of the offense, and need for a deterrent effect.

The sentencing range, pursuant to the advisory guidelines, is between 18 to 24 months (Level 15), based on a tax loss of \$281,341. Given this substantial loss, resulting from Ronald E. Lidderdale's conduct over a period of three years, and the likely visibility of the sentence in

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Lidderdale's small community, a sentence of incarceration is warranted even after considering the various mitigating circumstances set forth in Lidderdale's sentencing memorandum.

Respectfully Submitted,

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